

ENTERED

March 13, 2023

Nathan Ochsner, Clerk

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

LEROY HENRY NASSIF,

Plaintiff,

VS.

**JANET YELLEN and
THE INTERNAL REVENUE
SERVICE,**

Defendants.

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Civil Case No. 4:21-CV-01152

**ORDER ACCEPTING
FINDINGS, CONCLUSIONS, AND RECOMMENDATION
OF THE UNITED STATES MAGISTRATE JUDGE**

Pending before the Court is the February 21, 2023 Memorandum and Recommendation (“M&R”) prepared by Magistrate Judge Peter Bray. (Dkt. No. 100). Magistrate Judge Bray made findings and conclusions and recommended that Defendants’ Partial Motion to Dismiss Plaintiff’s Second Amended Complaint (Dkt. No. 66) and Defendants’ Motion for Summary Judgment (Dkt. No. 88) be granted and that Plaintiff’s Motions for Summary Judgment, (Dkt. Nos. 70, 85) be denied. Magistrate Judge Bray denied Plaintiff’s Motions to Strike (Dkt. Nos. 79, 89), Plaintiff’s Motion for Sanctions (Dkt. No. 84), Plaintiff’s Motion to Suppress Deposition (Dkt. No. 87), and Plaintiff’s Motion in Opposition (Dkt. No. 93).

The Parties were provided proper notice and the opportunity to object to the M & R. *See* 28 U.S.C. § 636(b)(1); Fed. R. Civ. P. 72(b). On March 7, 2023, Plaintiff filed numerous objections. (Dkt. No. 101).

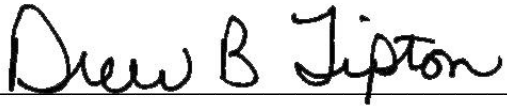
In accordance with 28 U.S.C. § 636(b)(1)(C), the Court is required to “make a de novo determination of those portions of the [magistrate judge’s] report or specified proposed findings or recommendations to which objection [has been] made.” After conducting this de novo review, the Court may “accept, reject, or modify, in whole or in part, the findings or recommendations made by the magistrate judge.” *Id.*; see also Fed. R. Civ. P. 72(b)(3).

The Court has carefully considered de novo those portions of the M&R to which objection was made, and reviewed the remaining proposed findings, conclusions, and recommendations for plain error. Finding no error, the Court accepts the M&R and adopts it as the opinion of the Court. It is therefore ordered that:

- (1) Magistrate Judge Bray’s M&R (Dkt. No. 100) is **ACCEPTED** and **ADOPTED** in its entirety as the holding of the Court;
- (2) Defendants’ Partial Motion to Dismiss Plaintiff’s Second Amended Complaint (Dkt. No. 66) is **GRANTED**;
- (3) Defendants’ Motion for Summary Judgment (Dkt. No. 88) is **GRANTED**; and
- (4) Plaintiff’s Motions for Summary Judgment, (Dkt. Nos. 70, 85) are **DENIED**.

It is SO ORDERED.

Signed on March 10, 2023.


DREW B. TIPTON
UNITED STATES DISTRICT JUDGE